

**TOP PRIORITY
BUDGET****GOVERNMENT OF MYSORE**

mysore government secretariat,
" vidhanasoudha ",

Circular No. FD 93 BUD 59.

Bangalore, dated 23rd July 1959.

To

ALL ESTIMATING OFFICERS.

SIR,

*Subject.—Budget 1960-61—Appendix 'B' Estimates—Pay of Officers,
Establishment and other fixed Allowances.*

As a preliminary to the preparation of the Budget Estimates for 1960-61, Appendix 'B' containing the details for the undermentioned heads on the expenditure side, pertaining to fixed charges, has to be framed in the first instance:—

- (a) Pay of Officers.
- (b) Pay of Establishment.
- (c) Allowances and Honoraria—
 - (i) T.A. (Fixed).
 - (ii) Dearness Allowance.
 - (iii) Other Allowances.
 - (iv) Medical Charges.

2. The allowances that can be included under items (a) and (b) above are Personal Pay, Deputation Allowance, Cash Allowance or Cashier's Allowance and Special Pay. All other allowances [excluding (c) (i) and (ii)] such as Special Locality Allowance, House Rent Allowance, Ration and Uniform Allowance, Project Allowance, City Compensatory Allowance, Personal Allowance towards protection granted to officials of Integrated Areas have to be included under c (iii). Provision towards Medical Charges, to be reimbursed to Government Servants, etc., have to be shown under the detailed head c. (iv) " Medical Charges " to be newly opened during 1960-61.

3. Estimates for 1960-61 have to be furnished in the blank forms of Appendix B (which will follow shortly) relating to heads, of which you are concerned and sent to this office (Finance Department, Budget) not later than 1st September 1959 with subsidiary statements showing details of calculation working up to each item of provision (Annexure 3) accompanied by explanation in the form (Annexure 1) for the variations from the corresponding number and provision for 1959-60.

4. It is imperative that the Estimates framed by Heads of Departments and other Estimating Officers should be based on the information compiled or collected from their subordinate officers in the prescribed form (Annexure 2). This annexure with names is not only intended to provide data for the Estimates and to serve as working sheet but also to facilitate the Accountant General for verification of the estimates with the details as per Audit Registers. The Estimates furnished have also to be supported by the statement (Annexure 3).

5. The following are some of the important points to be kept in view while preparing the Estimates:—

(a) *Pay of Officers and Pay of Establishment.*—The number of posts (with authoritative explanation for variation, if any), the rate of pay, the rate and nature of allowances should be furnished in the text of the details for each item for which a total is given in the inner column. Permanent establishment should be

distinguished from Temporary and when provision for a portion of the year is only made for the latter, *the period should be specified duly noting the number and date of the Government Order.* The Estimates should ordinarily be based on sanction existing as on 1st September 1959 and on the pay as it would stand on 1st April 1960, making the provision for increments falling due subsequently during the year. (The method of calculating increments to be included in the provision is explained in the Note to Annexure 3). Any sanction accorded subsequent to the despatch of the Estimates, vitally affecting the same may be intimated separately before 1st January 1960 indicating details of posts, the provision and the appropriate place in the Appendix. Pay and allowances of an officer for a month become due only after the close of the month. Accordingly in respect of sanctions expiring on 31st March 1960, provision for one month has to be made in the estimates of 1960-61. If, however, provision for further period or full year is necessary, the same may be indicated, taking appropriate action for obtaining sanction before the date on which such sanction ceases. Provision on the basis of minimum pay may be made in respect of vacant posts indicating them specifically, provided they are likely to be filled up.

(b) The estimates in respect of Temporary Establishments should be furnished in separate sets of forms clearly indicating the head of debit of the expenditure according to the classification in the Budget. These estimates should not be mixed up with the estimates of the permanent establishments and one set should be forwarded to the concerned administrative departments of Government and the other set to the Budget Branch of the Finance Department along with estimates of permanent establishments. The concerned administrative departments will scrutinise the estimates in respect of temporary establishments and transmit the same to the Finance Department (Budget) with the recommendations or other remarks either for including the provision in the Estimates for 1960-61 or otherwise within three days of its receipt. It is the duty of every estimating officer to see that action is taken for obtaining sanction of Government for the continuance of temporary establishments well in time.

(c) Where the officials have not opted out to the New Scales of pay and allowances, the scales of pay and allowances they would be drawing at the time of submission of the estimates may be taken into account and provisions included accordingly in the estimates in the light of protection given for the pay and allowances in O.M. No. SRDI—I APM 57, dated 11th May 1957 and clarifications thereon issued by Government from time to time on several points raised.

(d) With regard to T.A. this head comprises ordinary T.A. as also Fixed Travelling Allowance, Permanent Monthly Travelling Allowance and Conveyance Allowance and such details have to be furnished so as to admit of verification of the provision asked for. The provision should be included under the detailed head "Travelling Allowance". In respect of the above items only and the provision for ordinary T. A. (on tour, etc.) should not be included at this stage.

(e) *Dearness Allowance.*—The details may be indicated thus : 2 (60), 3 (55), 7 (50), 15 (40), 30 (35) and 20 (30) [the number outside brackets representing the number of persons and that inside showing the rate of allowance drawn by them]; by giving a separate abstract to each Establishment in Annexure 2. It may be noted that higher rates of Dearness Allowance are admissible only in Cities and Towns with a population of one lakh and above (*vide* Annexure 4) wherever the new pay scales and rates of D.A. have been accepted. In other cases, where the option has not been exercised for new pay scales and D.A., the D.A. admissible according to G.O. No. SRDI—4 SRM 57, dated 2nd May 1957 may be provided for.

(f) With regard to "Other Allowances", the nature of the allowance, the designation of the officers entitled to it, the number and rate should be clearly indicated. When details cannot be conveniently entered in full, only rate and the number of persons drawing each allowance need be entered, further details about designation of the officers being given in an annexure.

(g) There should be separate estimate for each Major head. Thus, for instance, if the Deputy Commissioner has several Establishments whose pay is debitible to different Major Heads, the details and estimates should be furnished separately and should not be included in one estimate.

335

(h) The printed Appendix 'B' forms will be supplied along with the forms of Annexures 1 to 3. Where there are changes in designations, number of posts, change of Grade pay, etc., they have to be incorporated in RED INK in the printed form. In case new establishments are sanctioned the details of which are not found in the printed form of Appendix 'B', typed slips showing details such as strength, number and designation of posts and the provision proposed to be included for the year 1960-61 (corresponding to details furnished in Annexures 1 to 3) may be pasted indicating exactly the place where they are to be included. The estimates without printed Appendix "B" forms duly filled up as detailed above will be returned for supply of the omission.

6. Immediate action should be taken to have the details ready so that the blank forms (referred to in paragraph 3 above) when received could be returned duly completed without any loss of time whatsoever.

7. The Budget work can neither start earlier nor close later than the dates fixed for the purpose. As the entire work has to proceed as per schedule, **Topmost priority** has to be given to Budget returns, adhering to due dates, by bestowing your personal attention in the matter.

8. Posts already retrenched should be omitted and variations explained in the prescribed form (Annexure 1). If further retrenchments are proposed, the same should be indicated in a separate statement and not merged in the regular estimates.

9. Estimates relating to Gazetted Officers should be sent separately with annexures and not to be mixed up in the Estimates relating to Non-Gazetted and inferior establishment, as they are verified in the Accountant General's Office in separate sections. This will avoid delay, and facilitate quick finalisation of estimates. The inferior establishments should be distinctly shown in the Estimates relating to Non-Gazetted Establishment and should not be mixed up with the superior Establishment.

10. Details of establishments in the areas that have come over to the New State of Mysore from Bombay, Hyderabad, Madras and Coorg have to be included in the Estimates distinctly. The Heads of Departments should make special arrangements to collect this information from the Deputy Commissioners of Districts or other authorities concerned of the respective areas integrated with the State.

11. If provision for Temporary Establishment is included in the Estimates in anticipation of obtaining sanction for the continuance, copies of the proposals for continuance submitted to Government in the Administrative Department may also be enclosed to the estimates to be submitted to the Administrative Department and also with the copies of estimates to be endorsed to the Finance Department (Budget).

12. The Estimating Officers should particularly see that all points raised by the Accountant General, Mysore, while the estimates for the current year (1959-60) were sent to him for verification and also during the course of audit in the current year are set right while furnishing the estimates for the year 1960-61.

13. In spite of repeated instructions certain Heads of Departments and Estimating Officers include only lumpsum provisions in the Estimates without giving details of establishments. Such proposals are common in respect of provisions for the several Plan Schemes. It is once again stressed that details in the forms prescribed should invariably be furnished for all the establishments whether under Normal or under Plan Schemes.

14. In no case should estimates of Subordinate Offices be merely forwarded. It is the responsibility of the Head of the Department or Divisional Commissioner or Chief Controlling Officer, as the case may be, to consolidate such statements and forward them to the Finance Department (Budget) in prescribed forms only complete in all respects. This Department will not take any action on the returns sent directly by any of the Subordinate Officers. It may be clearly

understood that any provision for any establishment is the responsibility of the concerned Head of the Department and it is, therefore, necessary to see that estimates are properly framed and only consolidated estimates are sent to the Finance Department.

15. The Budget work should be dealt with at all stages on *Top Priority* basis and the prescribed due dates should not be transgressed for any reason.

16. All Budget correspondence may be addressed to the personal name of Under Secretary (Budget) and arranged to be delivered directly in the Budget Section of the Finance Department to minimise delays in transit.

Yours faithfully,

N. S. BHARATH,

*Budget Officer Ex-officio and
Deputy Secretary to Government,
Finance Department.*

ANNEXURE 1.

Budget, 1960-61.

Memo of differences between the Budget, 1959-60 and 1960-61 under Pay of Officers, Pay of Establishment, Fixed Travelling Allowance, Dearness Allowance, Scholarships, Grant-in-aid, etc.

Major Head.....

| Budget Heads | Budget 1959-60 | Budget 1960-61 | Difference Increase + Decrease - | Explanation for difference quoting order of Government sanctioning additions, retrenchments or revisions |
|--------------|----------------|----------------|----------------------------------|--|
| | | | | |

N.B.—Only one Major Head has to be dealt with on each form:

Separate Annexure may be sent for estimates relating to Gazetted Officers and also for Temporary Establishments.

Dated September/October 1959.

Signature and Designation
of Estimating Officer.

ANNEXURE 2.

Statement of details of provision proposed for Pay of Officers/Establishments (permanent or temporary) and fixed allowances.

Department or Office.....

Year.....

| Name | Designation | Reference to page of Estimate form | Sanctioned pay of the post | | | Increment falling due within the year | | | T. A. Fixed including Conveyance Allowance | Dearness Allowance | Other fixed allowances such as House Rent, S. L. A. B. & U. A., etc. | Remarks | | | | | | | | | |
|--|--|------------------------------------|--|---|----|---------------------------------------|-----|-----|--|--------------------|--|---------|---------|--|---------|--|--|--|--|--|--|
| | | | <table border="1"> <tr> <th>(a)</th><th>(b)</th><th>(c)</th></tr> <tr> <td>Minimum</td><td>Actual pay of the Government servant due on 1st April next year.</td><td>Maximum</td></tr> </table> | | | (a) | (b) | (c) | | | | | Minimum | Actual pay of the Government servant due on 1st April next year. | Maximum | <table border="1"> <tr> <th>(a)</th><th>(b)</th><th>(c)</th></tr> <tr> <td>Amount of provision for the year at the rate in column 4 (c)</td><td>Date of increment</td><td>Rate of increment</td></tr> </table> | | | | | |
| (a) | (b) | (c) | | | | | | | | | | | | | | | | | | | |
| Minimum | Actual pay of the Government servant due on 1st April next year. | Maximum | | | | | | | | | | | | | | | | | | | |
| (a) | (b) | (c) | | | | | | | | | | | | | | | | | | | |
| Amount of provision for the year at the rate in column 4 (c) | Date of increment | Rate of increment | | | | | | | | | | | | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | | | | | | |

Note 1.—Pay includes Deputation Allowance, Personal Pay, Special Pay, Cash or Cashier's Allowance and not any other allowance.

Note 2.—In the case of temporary establishments, authority under which and the period for which they are entertained should be quoted invariably.

Note 3.—Names and amount of provision should agree with the entries in the estimate form.

Note 4.—Names need not be given in the case of Government servants whose names are omitted from pay bills but designations of posts only may be indicated.

Note 5.—Separate Annexure should be prepared for Gazetted Officers and also for temporary establishments.

September

1959.

October

Signature and Designation of Estimating Officer.

Dated

ANNEXURE 3.

| Particulars as in printed Appendix for each Section | Number and Pay (increased pay for a portion of the year to be indicated) | Provision proposed in printed Appendix for 1960-61 | |
|--|--|---|------------------|
| Superintendent (200-400) Clerks 3 (75-180), 2 (50-100)... | Superintendent 210 Clerks 1 (75) 1 (85) 1 (90) 1 (50) 1 (80) Peons 2 (25-35) | 210 1 (75) 1 (85) 1 (90) 1 (50) 1 (80) 50 | 640 x 12 = 7,680 |
| Dearness Allowance ... | (50), 2(35), 5(50) | 270 x 12 = 3,240 | |

Note:—Provision for increments falling due in the course of the year has to be made as follows:

1. If the increment falls due on 1st April of the year, provision for 11 months only need be made as the pay of the month of March would be paid in April which is a debit for the following year.
2. If the increment falls due on or before 15th (when the month consists of less than 31 days) and 16th (when the month has 31 days) respectively of any month, provision for the full month has to be made (e.g.—Please see statement below).
3. If on the other hand it falls due after the above dates specified in any month, that month may be ignored while making provision for increments (e.g.—Please see statement below).

| Reference | Increments due on | Provision to be made for | Remarks |
|-----------|----------------------|--------------------------|---|
| * | 18th May 1960 ... | 10 months ... | The month of May is to be taken into account and the amount due is paid in June. Hence payments made in the months of June to March are taken into account, i.e., 10 months. |
| ** | 17th August 1960 ... | 6 months ... | The month of August is ignored. Payments due for the months of September to February are paid in October to March respectively and hence provision for six months alone need be made. |

ANNEXURE 4.

Statement showing the Rates of Dearness Allowance.

| Salary Group | Sanctioned rates | |
|---|--|--------------|
| | Cities and Towns with a population of 1 lakh and above | Other places |
| Rs. 80 and below | Rs. 30 | Rs. 25 |
| More than Rs. 80 but not more than Rs. 100 | 35 | 30 |
| More than Rs. 100 but not more than Rs. 150 | 40 | 35 |
| More than Rs. 150 but not more than Rs. 250 | 50 | 40 |
| More than Rs. 250 but not more than Rs. 300 | 55 | 45 |
| More than Rs. 300 but not more than Rs. 500 | 60 | 50 |
| More than Rs. 500 but not more than Rs. 800 | 65 | 55 |

Note.—(1) Marginal benefits for those drawing more than Rs. 800 but not more than Rs. 865 in Cities and Towns with a population of one lakh and above and not exceeding Rs. 855 in other places are to be given dearness allowance at such rates so that the total emoluments do not exceed Rs. 865 and Rs. 855 respectively.

(2) Cities and Towns having a population of one lakh and above for the above benefits are, Bangalore Corporation area, Mysore City, K.G.E. Sanitary Board Area, Belgaum City, Hubli Town and Mangalore Town.